

Year End: December 31, 2021

Trial balance

Prepared by	Reviewed by

B-1

Account	Prelim	Adj's	Rep	Annotation	Rep 12/20	Amount Chg	%Chg
<b>105 Cash</b>	<b>281,603.38</b>	<b>10,898.59</b>	<b>292,501.97</b>		<b>39,033.24</b>	<b>253,468.73</b>	<b>649</b>
100-0000 Revenue Checking Account	30,494.20	0.00	30,494.20	1-0	13,878.71	16,615.49	120
101-0000 Operating & Maintenance Ac	206,007.17	0.00	206,007.17	1-0	4,268.89	201,738.28	4726
103-0000 Petty Cash Fund	44.14	0.00	44.14	1-0	(5.52)	49.66	(900)
104-0000 Tap On Fees	18,322.12	10,898.59	29,220.71	1-0	19,166.39	10,054.32	52
105-0000 CFSB #1	0.00	0.00	0.00		5.15	(5.15)	(100)
107-0000 Capital Improvement	26,735.75	0.00	26,735.75	1-0	1,719.62	25,016.13	1455
<b>110 Accounts recivable</b>	<b>48,436.06</b>	<b>12,684.30</b>	<b>61,120.36</b>		<b>59,519.90</b>	<b>1,600.46</b>	<b>3</b>
141-0000 Accounts Receivable	55,602.74	9,935.77	65,538.51	2-1	65,829.39	(290.88)	0
141-0100 Installments - Accounts Rece	2,599.91	0.00	2,599.91	2-5	3,457.10	(857.19)	(25)
141-9999 Allowance for Bad Debt	(9,766.59)	2,748.53	(7,018.06)	2-2	(9,766.59)	2,748.53	(28)
<b>115 Unbilled revenue</b>	<b>64,796.30</b>	<b>6,834.39</b>	<b>71,630.69</b>		<b>66,081.49</b>	<b>5,549.20</b>	<b>8</b>
142-0000 Unbilled Revenue	64,796.30	6,834.39	71,630.69	2-3	66,081.49	5,549.20	8
<b>125 Prepayments</b>	<b>32,308.84</b>	<b>(9,179.56)</b>	<b>23,129.28</b>		<b>24,535.84</b>	<b>(1,406.56)</b>	<b>(6)</b>
144-0000 Prepaid Insurance	19,355.74	1,789.96	21,145.70	3-2	19,355.74	1,789.96	9
144-0100 Prepaid Expenses	12,953.10	(10,969.52)	1,983.58	3-2	5,180.10	(3,196.52)	(62)
<b>130 Inventory</b>	<b>98,983.37</b>	<b>2,430.23</b>	<b>101,413.60</b>		<b>98,983.37</b>	<b>2,430.23</b>	<b>2</b>
138-0000 Inventory	98,983.37	2,430.23	101,413.60	5-1	98,983.37	2,430.23	2
<b>135 Restricted Assets - Cash</b>	<b>57,058.25</b>	<b>0.00</b>	<b>57,058.25</b>		<b>42,329.53</b>	<b>14,728.72</b>	<b>35</b>
102-0000 Meter Deposit	57,058.25	0.00	57,058.25	1-0	42,329.53	14,728.72	35
<b>145 Capital Assets</b>	<b>3,729,082.84</b>	<b>374,244.79</b>	<b>4,103,327.63</b>		<b>3,650,171.45</b>	<b>453,156.18</b>	<b>12</b>
<b>145.100 Land</b>	<b>16,725.00</b>	<b>190,770.48</b>	<b>207,495.48</b>		<b>16,225.00</b>	<b>191,270.48</b>	<b>1179</b>
130-0000 Land & Land Rights	16,725.00	190,770.48	207,495.48		16,225.00	191,270.48	1179
<b>145.200 Construction in Progress</b>	<b>65,488.20</b>	<b>18,226.04</b>	<b>83,714.24</b>		<b>0.00</b>	<b>83,714.24</b>	<b>0</b>
130-0100 Construction in Progress	65,488.20	18,226.04	83,714.24		0.00	83,714.24	0
<b>145.300 Plants and Facilities</b>	<b>7,121,278.28</b>	<b>308,200.98</b>	<b>7,429,479.26</b>		<b>7,108,434.29</b>	<b>321,044.97</b>	<b>5</b>
135-0300 Pumps & Motors	19,000.00	(19,000.00)	0.00		0.00	0.00	0
135-0400 Distribution Lines	124,971.25	328,119.34	453,090.59		180,546.32	272,544.27	151
136-0100 Transmission & Distribution M	4,711,590.17	0.00	4,711,590.17		4,711,590.17	0.00	0
136-0200 Transportation Equipment	125,836.00	0.00	125,836.00		109,836.00	16,000.00	15
136-0300 Distribution Reservoirs & Star	700,033.51	0.00	700,033.51		700,033.51	0.00	0
152-0000 Hydrants	83,165.51	0.00	83,165.51	4-0	83,165.51	0.00	0
153-0000 Meters & Meter Installation	703,794.23	(918.36)	702,875.87	4-0	670,375.17	32,500.70	5
154-0000 Pumping Equipment	357,303.55	0.00	357,303.55	4-0	357,303.55	0.00	0
160-0000 Wells & Springs	170,645.67	0.00	170,645.67	4-0	170,645.67	0.00	0
162-0000 Structures & Improvements	43,485.94	0.00	43,485.94	4-0	43,485.94	0.00	0
163-0000 Services	75,750.60	0.00	75,750.60	4-0	75,750.60	0.00	0
165-0000 Organization	5,701.85	0.00	5,701.85	4-0	5,701.85	0.00	0
<b>145.500 Vehicles and Equipment</b>	<b>1,147,674.52</b>	<b>18,920.80</b>	<b>1,166,595.32</b>		<b>1,147,595.32</b>	<b>19,000.00</b>	<b>2</b>
151-0000 Commercial Equipment	108,403.36	0.00	108,403.36	4-0	108,403.36	0.00	0

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155-0000 Water Treatment Equipment	384,347.87	0.00	384,347.87	4-0	384,347.87	0.00	0	
156-0000 Tools, Shop, Garage	24,964.71	(79.20)	24,885.51	4-0	24,885.51	0.00	0	
158-0000 Misc Equipment Assets	193,928.30	0.00	193,928.30	4-0	193,928.30	0.00	0	
161-0000 Communication Equipment	1,958.00	0.00	1,958.00	4-0	1,958.00	0.00	0	
164-0000 Power Operated Equipment	434,072.28	19,000.00	453,072.28	4-0	434,072.28	19,000.00	4	
<b>145.600 Office furniture and equipme</b>	<b>33,401.50</b>	<b>0.00</b>	<b>33,401.50</b>		<b>33,401.50</b>	<b>0.00</b>	<b>0</b>	
157-0000 Office Furniture & Equipment	33,401.50	0.00	33,401.50	4-0	33,401.50	0.00	0	
<b>145.650 Accumulated Depreciation</b>	<b>(4,655,484.66)</b>	<b>(161,873.51)</b>	<b>(4,817,358.17)</b>		<b>(4,655,484.66)</b>	<b>(161,873.51)</b>	<b>3</b>	
130-9999 A/D - Land & Land Rights	(6,181.16)	0.00	(6,181.16)		(6,181.16)	0.00	0	
135-0401 A/D - Transmission & Distrib	(2,238,846.37)	(80,072.42)	(2,318,918.79)		(2,238,846.37)	(80,072.42)	4	
135-0501 A/D - Meters & Meter Installa	(360,533.28)	(12,463.52)	(372,996.80)		(360,533.28)	(12,463.52)	3	
136-0299 A/D - Transportation Equipm	(103,886.04)	(4,149.96)	(108,036.00)		(103,886.04)	(4,149.96)	4	
136-0399 A/D - Distribution Reservoirs	(634,861.27)	(3,604.83)	(638,466.10)		(634,861.27)	(3,604.83)	1	
151-9999 A/D - Commercial Equipment	(69,074.88)	(11,512.48)	(80,587.36)	4-0	(69,074.88)	(11,512.48)	17	
152-9999 A/D - Hydrants	(80,750.97)	(721.83)	(81,472.80)	4-0	(80,750.97)	(721.83)	1	
154-9999 A/D - Pumping Equipment	(240,738.30)	(10,113.54)	(250,851.84)	4-0	(240,738.30)	(10,113.54)	4	
155-9999 A/D - Water Treatment Equip	(374,938.00)	(1,470.79)	(376,408.79)	4-0	(374,938.00)	(1,470.79)	0	
156-9999 A/D - Tools, Shop, Garage	(22,002.23)	(272.00)	(22,274.23)	4-0	(22,002.23)	(272.00)	1	
157-9999 A/D - Office Furniture & Equi	(32,467.59)	(129.46)	(32,597.05)	4-0	(32,467.59)	(129.46)	0	
158-9999 A/D - Misc Equipment	(179,545.55)	(2,884.85)	(182,430.40)	4-0	(179,545.55)	(2,884.85)	2	
160-9999 A/D - Wells & Springs	(63,013.73)	(3,113.94)	(66,127.67)	4-0	(63,013.73)	(3,113.94)	5	
161-9999 A/D - Communication Equipm	(1,958.00)	0.00	(1,958.00)	4-0	(1,958.00)	0.00	0	
162-9999 A/D - Structures & Improvem	(16,327.58)	(1,040.40)	(17,367.98)	4-0	(16,327.58)	(1,040.40)	6	
163-9999 A/D - Services	(59,311.18)	(499.35)	(59,810.53)	4-0	(59,311.18)	(499.35)	1	
164-9999 A/D - Power Operated Equip	(165,346.68)	(29,824.14)	(195,170.82)	4-0	(165,346.68)	(29,824.14)	18	
165-9999 A/D - Organization	(5,701.85)	0.00	(5,701.85)	4-0	(5,701.85)	0.00	0	
<b>170 Deferred Outflows</b>	<b>255,635.00</b>	<b>(16,012.00)</b>	<b>239,623.00</b>		<b>255,635.00</b>	<b>(16,012.00)</b>	<b>(6)</b>	
171-0000 Deferred Outflows - Pension	255,635.00	(150,746.00)	104,889.00	6-10	255,635.00	(150,746.00)	(59)	
172-0000 Deferred Outflows - OPEB	0.00	134,734.00	134,734.00	6-10	0.00	134,734.00	0	
<b>205 Trade Accounts Payable</b>	<b>(16,144.95)</b>	<b>(180,897.05)</b>	<b>(197,042.00)</b>		<b>(12,318.04)</b>	<b>(184,723.96)</b>	<b>1500</b>	
231-0000 Accounts Payable	(16,144.95)	(180,897.05)	(197,042.00)	6-1	(12,318.04)	(184,723.96)	1500	
<b>213 Payroll Liabilities</b>	<b>(64,002.36)</b>	<b>37,953.37</b>	<b>(26,048.99)</b>		<b>(22,169.76)</b>	<b>(3,879.23)</b>	<b>17</b>	
201-0100 Wages Payable	0.00	(2,610.87)	(2,610.87)	6-16	0.00	(2,610.87)	0	
201-0200 FICA Payable	(1,350.69)	(276.48)	(1,627.17)	6-2	(1,307.77)	(319.40)	24	
201-0300 State WH Payable	(1,219.20)	(277.76)	(1,496.96)	6-2	(1,269.71)	(227.25)	18	
201-0400 Taxes Payable	(1,213.53)	1,213.53	0.00	6-2	(1,213.40)	1,213.40	(100)	
201-0500 Unemployment Payable	(203.79)	77.79	(126.00)	6-2	(132.00)	6.00	(5)	
201-0600 Clerical Retirement Payable	(1,957.18)	1,423.23	(533.95)	6-2	(2,410.95)	1,877.00	(78)	
202-0600 WW Retirement Payable	(4,145.47)	2,967.92	(1,177.55)	6-2	(5,123.26)	3,945.71	(77)	
205-0100 Health Insurance Payable	(49,020.76)	49,020.76	0.00		(4,518.37)	4,518.37	(100)	
205-0200 Life Insurance Payable	(2,375.50)	2,375.50	0.00		(189.60)	189.60	(100)	
205-0300 Vision Payable	(859.36)	859.36	0.00		(65.50)	65.50	(100)	
205-0400 Dental Payable	(2,785.06)	2,785.06	0.00		0.00	0.00	0	
241-1100 DNU - KY CERS Retirement	7,067.38	(15,273.55)	(8,206.17)	6-2	0.00	(8,206.17)	0	
241-1600 DNU - Accrued Vacation	(5,939.20)	(4,331.12)	(10,270.32)	6-15	(5,939.20)	(4,331.12)	73	

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B-1-2

Account	Prelim	Adj's	Rep	Annotation	Rep 12/20	Amount Chg	%Chg
<b>215 Accrued liabilities</b>	<b>(2,997.26)</b>	<b>(5.87)</b>	<b>(3,003.13)</b>		<b>(3,045.34)</b>	<b>42.21</b>	<b>(1)</b>
207-0000 KY Sales Tax Payable	(821.96)	(71.96)	(893.92)	6-2	(750.37)	(143.55)	19
208-0000 Gross Utility Taxes Payables	(2,175.30)	66.09	(2,109.21)	6-2	(2,294.97)	185.76	(8)
<b>225 Customers' deposits</b>	<b>(76,350.44)</b>	<b>0.00</b>	<b>(76,350.44)</b>		<b>(67,079.60)</b>	<b>(9,270.84)</b>	<b>14</b>
235-0000 Customer Deposits	(78,602.42)	0.00	(78,602.42)	6-14	(68,747.42)	(9,855.00)	14
235-0200 Owed Deposit to Customer	2,251.98	0.00	2,251.98		1,667.82	584.16	35
<b>235 Long-term debt due in one year</b>	<b>(405,831.93)</b>	<b>95,775.34</b>	<b>(310,056.59)</b>		<b>(245,093.02)</b>	<b>(64,963.57)</b>	<b>27</b>
200-0001 Line of Credit	(254,636.37)	(3,708.56)	(258,344.93)	7-1	(93,897.46)	(164,447.47)	175
200-0100 Current Portion of LT Debt	(151,195.56)	99,483.90	(51,711.66)	7-1	(151,195.56)	99,483.90	(66)
<b>240 Long-term debt due after one year</b>	<b>114,603.77</b>	<b>(114,603.77)</b>	<b>0.00</b>		<b>(51,476.51)</b>	<b>51,476.51</b>	<b>(100)</b>
200-0000 CFSB Loan 300442283	97,131.40	(97,131.40)	0.00	7-1	0.00	0.00	0
200-0002 Lease Payable - Ditch Witch	17,472.37	(17,472.37)	0.00	7-4-B	(51,476.51)	51,476.51	(100)
<b>245 Net Pension Liability</b>	<b>(1,016,658.00)</b>	<b>132,957.00</b>	<b>(883,701.00)</b>		<b>(1,016,658.00)</b>	<b>132,957.00</b>	<b>(13)</b>
243-0000 Net Pension Liability	(773,281.00)	93,622.00	(679,659.00)	6-10	(773,281.00)	93,622.00	(12)
244-0000 Net OPEB Liability	(243,377.00)	39,335.00	(204,042.00)	6-10	(243,377.00)	39,335.00	(16)
<b>270 Deferred Inflows</b>	<b>(246,966.00)</b>	<b>(84,939.00)</b>	<b>(331,905.00)</b>		<b>(246,966.00)</b>	<b>(84,939.00)</b>	<b>34</b>
245-0000 Deferred Inflows - Pension	(246,966.00)	57,126.00	(189,840.00)	6-10	(246,966.00)	57,126.00	(23)
246-0000 Deferred Inflows - OPEB	0.00	(142,065.00)	(142,065.00)	6-10	0.00	(142,065.00)	0
<b>315 Unrestricted</b>	<b>(2,571,716.72)</b>	<b>0.00</b>	<b>(2,571,716.72)</b>		<b>(2,440,458.23)</b>	<b>(131,258.49)</b>	<b>5</b>
315-0100 Retained Earnings	(2,571,716.72)	0.00	(2,571,716.72)		(2,440,458.23)	(131,258.49)	5
<b>405 Water Revenues</b>	<b>(992,524.94)</b>	<b>(19,518.69)</b>	<b>(1,012,043.63)</b>		<b>(948,001.23)</b>	<b>(64,042.40)</b>	<b>7</b>
<b>405.100 Metered Water Sales</b>	<b>(961,694.24)</b>	<b>(19,518.69)</b>	<b>(981,212.93)</b>		<b>(930,903.77)</b>	<b>(50,309.16)</b>	<b>5</b>
461-0000 Metered Water Sales	(961,694.24)	(19,518.69)	(981,212.93)	10-4	(930,903.77)	(50,309.16)	5
<b>405.200 Other Sales</b>	<b>(30,830.70)</b>	<b>0.00</b>	<b>(30,830.70)</b>		<b>(17,097.46)</b>	<b>(13,733.24)</b>	<b>80</b>
421-0000 Service Charge Income	(8,785.00)	0.00	(8,785.00)		(9,370.00)	585.00	(6)
421-0100 Reconnect Fee Income	(5,145.00)	0.00	(5,145.00)		(1,225.00)	(3,920.00)	320
421-0200 Penalties Charge Income	(9,102.59)	0.00	(9,102.59)		(2,376.04)	(6,726.55)	283
421-0300 Disconnection Fee Income	(6,965.00)	0.00	(6,965.00)		(1,190.00)	(5,775.00)	485
471-0000 Miscellaneous Service Rever	(796.56)	0.00	(796.56)		(1,140.00)	343.44	(30)
474-0000 Bad Debt Revenue	(36.55)	0.00	(36.55)		(1,796.42)	1,759.87	(98)
<b>410 Other</b>	<b>(3,317.25)</b>	<b>0.00</b>	<b>(3,317.25)</b>		<b>(6,206.52)</b>	<b>2,889.27</b>	<b>(47)</b>
420-0000 Inventory Sold	(711.26)	0.00	(711.26)		(417.36)	(293.90)	70
422-0000 Miscellaneous Income	(2,605.99)	0.00	(2,605.99)		(5,789.16)	3,183.17	(55)
<b>415 Capital Contributions</b>	<b>(32,300.00)</b>	<b>(346,345.38)</b>	<b>(378,645.38)</b>		<b>(108,474.33)</b>	<b>(270,171.05)</b>	<b>249</b>
426-0000 TAP on Fee Income	(32,300.00)	0.00	(32,300.00)		(29,535.00)	(2,765.00)	9
427-0000 Contributed Capital	0.00	(346,345.38)	(346,345.38)		(78,939.33)	(267,406.05)	339
<b>420 Investment Income</b>	<b>(384.32)</b>	<b>0.00</b>	<b>(384.32)</b>		<b>(452.53)</b>	<b>68.21</b>	<b>(15)</b>

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B-1-3

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419-0000 Interest Income	(384.32)	0.00	(384.32)		(452.53)	68.21	(15)
<b>505 Administrative and general expen</b>	<b>293,706.52</b>	<b>(63,623.40)</b>	<b>230,083.12</b>		<b>257,798.71</b>	<b>(27,715.59)</b>	<b>(11)</b>
505-0100 Health Insurance	84,664.36	(49,020.76)	35,643.60		50,569.80	(14,926.20)	(30)
505-0200 Life Insurance	4,461.10	(2,375.50)	2,085.60		1,803.60	282.00	16
505-0300 Vision Insurance	1,579.86	(859.36)	720.50		729.84	(9.34)	(1)
505-0400 Dental Insurance	5,547.46	(2,785.06)	2,762.40		2,464.04	298.36	12
505-0600 WW Clothing Expense	3,512.21	0.00	3,512.21		2,798.55	713.66	26
510-0300 Telephone/Internet Expense	8,563.16	0.00	8,563.16		8,391.61	171.55	2
515-0000 Office Expenses	3,130.50	0.00	3,130.50		3,901.06	(770.56)	(20)
515-0300 Postage Expenses	1,335.90	0.00	1,335.90		788.66	547.24	69
515-0310 Monthly Billing Expense	21,559.40	0.00	21,559.40		18,612.18	2,947.22	16
515-0400 Bank Service Charges	754.20	0.00	754.20		1,275.89	(521.69)	(41)
515-0900 Misc Expenses	8,842.62	0.00	8,842.62		9,492.97	(650.35)	(7)
525-0200 Contract	793.00	0.00	793.00		770.00	23.00	3
525-0500 Registration Expenses	0.00	0.00	0.00		2,236.00	(2,236.00)	(100)
525-0600 Professional Fees	7,856.36	0.00	7,856.36		7,120.00	736.36	10
525-0700 Workers Compensation	4,320.00	0.00	4,320.00		6,561.00	(2,241.00)	(34)
525-0800 Advertising/Notification Expe	41.00	0.00	41.00		16.50	24.50	148
530-0000 Training & Education	1,005.85	0.00	1,005.85		43.12	962.73	2233
530-0200 Meals & Lodging Expenses	711.31	0.00	711.31		0.00	711.31	0
530-0300 Travel Expenses	107.45	0.00	107.45		0.00	107.45	0
634-0000 DNU - Contractual Services	0.00	0.00	0.00		314.00	(314.00)	(100)
<b>505.100 Salaries</b>	<b>134,920.78</b>	<b>(8,582.72)</b>	<b>126,338.06</b>		<b>139,909.89</b>	<b>(13,571.83)</b>	<b>(10)</b>
500-0100 BM Wages	26,567.50	0.00	26,567.50		26,100.32	467.18	2
501-0100 Clerical Wages	86,477.91	1,019.58	87,497.49		80,607.66	6,889.83	9
501-0600 Clerical Retirement	21,875.37	(9,602.30)	12,273.07		33,201.91	(20,928.84)	(63)
<b>510 Transmission and distribution</b>	<b>326,374.61</b>	<b>(8,813.60)</b>	<b>317,561.01</b>		<b>353,256.70</b>	<b>(35,695.69)</b>	<b>(10)</b>
510-0500 Cell Phone Expense	2,672.38	0.00	2,672.38		1,984.04	688.34	35
525-0000 Other Distribution Expenses	11,296.39	(1,511.87)	9,784.52		12,231.50	(2,446.98)	(20)
525-0450 Insurance Expense	381.75	9,179.56	9,561.31		8,166.62	1,394.69	17
535-0000 Vehicle Expenses	5,185.80	0.00	5,185.80		7,582.72	(2,396.92)	(32)
535-0200 Maintenance Expense	368.80	0.00	368.80		226.60	142.20	63
535-0400 Vehicle Insurance	20,359.00	0.00	20,359.00		20,341.01	17.99	0
540-0000 Distribution Building Mainten	0.00	0.00	0.00		176.88	(176.88)	(100)
540-0100 Hydrants & Line Repairs/Mai	12,148.77	0.00	12,148.77		6,441.85	5,706.92	89
<b>510.100 Salaries</b>	<b>273,961.72</b>	<b>(16,481.29)</b>	<b>257,480.43</b>		<b>296,105.48</b>	<b>(38,625.05)</b>	<b>(13)</b>
502-0100 WW Wages	223,335.67	5,922.41	229,258.08		216,543.26	12,714.82	6
502-0600 WW Retirement	50,626.05	(22,403.70)	28,222.35		79,562.22	(51,339.87)	(65)
<b>515 Depreciation</b>	<b>0.00</b>	<b>161,873.51</b>	<b>161,873.51</b>		<b>175,958.50</b>	<b>(14,084.99)</b>	<b>(8)</b>
599-0000 Depreciation Expense	0.00	161,873.51	161,873.51		175,958.50	(14,084.99)	(8)
<b>530 Pumping expenses</b>	<b>86,630.21</b>	<b>642.07</b>	<b>87,272.28</b>		<b>88,064.65</b>	<b>(792.37)</b>	<b>(1)</b>
510-0000 Utilities	60,689.13	0.00	60,689.13		59,120.47	1,568.66	3
520-0300 Other Expenses	4,400.96	562.87	4,963.83		5,076.87	(113.04)	(2)
520-0400 Building Maintenance	35.99	79.20	115.19		2,084.98	(1,969.79)	(94)

Year End: December 31, 2021

Trial balance

Prepared by	Reviewed by

B-1-4

Account	Prelim	Adj's	Rep	Annotation	Rep 12/20	Amount Chg	%Chg
520-0900 Equipment Maintenance	7,172.63	0.00	7,172.63		9,547.59	(2,374.96)	(25)
535-0100 Fuel Expenses	14,331.50	0.00	14,331.50		12,234.74	2,096.76	17
<b>535 Payroll and other taxes</b>	<b>24,898.01</b>	<b>277.76</b>	<b>25,175.77</b>		<b>23,967.67</b>	<b>1,208.10</b>	<b>5</b>
501-0200 Clerical FICA	6,615.54	0.00	6,615.54		6,273.46	342.08	5
501-0500 Clerical Unemployment	474.60	0.00	474.60		491.04	(16.44)	(3)
502-0200 WW FICA	16,862.08	0.00	16,862.08		15,911.42	950.66	6
502-0300 WW State W/H	0.00	277.76	277.76		0.00	277.76	0
502-0500 WW Unemployment	945.79	0.00	945.79		1,291.75	(345.96)	(27)
<b>540 Water Treatment</b>	<b>13,064.73</b>	<b>0.00</b>	<b>13,064.73</b>		<b>20,164.70</b>	<b>(7,099.97)</b>	<b>(35)</b>
520-0200 Chemical Expense	10,119.39	0.00	10,119.39		13,707.45	(3,588.06)	(26)
525-0300 Water Testing Expense	2,945.34	0.00	2,945.34		6,457.25	(3,511.91)	(54)
<b>545. 10 Interest on Debt</b>	<b>1,449.41</b>	<b>7,929.84</b>	<b>9,379.25</b>		<b>12,898.36</b>	<b>(3,519.11)</b>	<b>(27)</b>
525-0400 Interest Expense	1,449.41	7,929.84	9,379.25		12,898.36	(3,519.11)	(27)
	<u>(562.87)</u>	<u>562.87</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0</u>
<b>Net Income (Loss)</b>	<b>282,403.02</b>		<b>549,980.91</b>		<b>131,025.32</b>	<b>418,955.59</b>	<b>320</b>